

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION**

William Keith Comer,

Plaintiff,

v.

Case No. 1:13cv358

Commissioner of Social Security,

Judge Michael R. Barrett

Defendant.

**ORDER**

This matter is before the Court on the Report and Recommendation filed by the Magistrate Judge on May 28, 2014 (Doc. 23).

Proper notice has been given to the parties under 28 U.S.C. § 636(b)(1)(C), including notice that the parties would waive further appeal if they failed to file objections to the Report and Recommendation (Doc. 23) in a timely manner. *United States v. Walters*, 638 F.2d 947 (6th Cir. 1981). No objections to the Magistrate Judge's Report and Recommendation (Doc. 23) have been filed.

Accordingly, it is **ORDERED** that the Report and Recommendation (Doc. 23) of the Magistrate Judge is hereby **ADOPTED**. The decision by the Commissioner is **REVERSED** and **REMANDED** for further proceedings pursuant to Sentence Four of 42 U.S.C. § 405(g).

**IT IS SO ORDERED.**

s/Michael R. Barrett

Michael R. Barrett  
United States District Judge